

**SEMICONDUCTOR DEVICE AND METHOD OF MANUFACTURING THE SAME**

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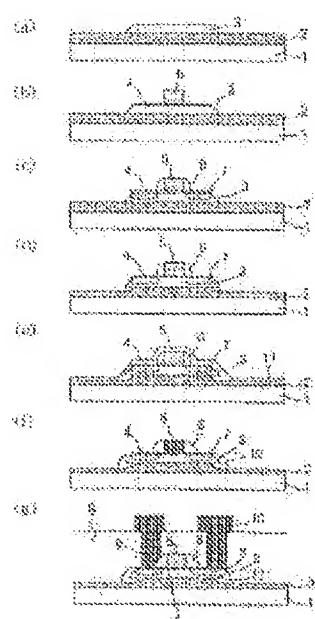
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**Abstract of JP 2004140274 (A)**

**PROBLEM TO BE SOLVED:** To manufacture a semiconductor device whose integration degree is high constituted of an MOS transistor(MOSFET (metal oxid semiconductor field effect transistor)) formed on an insulating layer by preventing etching from running through the insulating layer without stopping in a semiconductor layer at the time of forming a contact hole in an inter-layer insulating film.

**SOLUTION:** An etching stopper film 12 having an etching speed slower than the etching speed of an inter-layer insulating film 8 is buried in the inter-layer insulating film 8, so that the side face of a silicon active layer 3 constituting an MOSFET element can be surrounded.

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